

Summer Twp
(18.659)

f Descent and Valid Family Settlement
itten defenses thereto on or before August
the City of Wichita, in Sedgwick County,
ard. Should you fail therein, judgment and

FRANCES E. BEAN, Petitioner

BUDGET HEARING

ly 27, 2017

, K.S. 67543 for the purpose of hearing and
ids and the amount of ad valorem tax.
67543 and will be available at this hearing.

n Tax establish the maximum limits
ing on the final assessed valuation.

| 2017 | Proposed Budget 2018 | | |
|------------------------|--------------------------------------|----------------------------------|----------------------|
| Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2017 Ad Valorem Tax | Est. Tax Rate* |
| 5.897 | 38,556 | 29,087 | 5.729 |
| 12.762 | 105,274 | 65,647 | 12.930 |
| 18.659 | 143,830 | 94,734 | 18.659 |
| | 17,334 | | |
| | 126,496 | | |
| | XXXXXXXXXXXX | | |
| | 5,077,107 | | |
| | 2017 | | |
| | 0 | | |
| | 0 | | |
| | 82,200 | | |
| | 82,200 | | |

HEARING

the purpose of hearing and
unt of ad valorem tax.
hearing.

num limits of the 2018 budget.
valuation.

| Proposed Budget Year for 2018 | | |
|-------------------------------|----------------------------------|------------------------|
| et Authority Expenditures | Amount of 2017 Ad Valorem Tax | Estimate Tax Rate * |
| 996,158 | 466,462 | 40.029 |
| 263,418 | 107,530 | 9.228 |
| 42,300 | 35,840 | 3.076 |
| 62,950 | 49,619 | 4.258 |
| | | |
| | | |
| | | |
| | | |

AFFIDAVIT OF PUBLICATION

State of Kansas,
Sedgwick County, ss: Joey or Lindsey
of lawful age, being first duly sworn,
deposeth and said that they are the publishers.

The Clarion

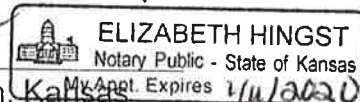
a weekly newspaper published in the city of
Andale, County of Sedgwick, State of Kansas,
and of general paid circulation in Sedgwick and
Reno Counties, and which newspaper has been
admitted to the mails as second-class matter in
said county, that the Clarion is not a trade,
religious or fraternal publication, and has been
continuously and uninterruptedly published in
said county during the period of fifty-two (52)
consecutive weeks immediately prior to the first
publication of the notice hereinafter mentioned,
and that the notice of a true copy is here to
attached, was published in 1 consecutive
issues of said newspaper, the first publication
being in the issue of July 27, 2017, the
second publication being in the issue of
 , 20 ; and the last publication in
the issue of , 20

form prepared by:

[Signature] *[Signature]*

Subscribed to and sworn before me this
31 day of July, 2017.

Elizabeth Hingst
Notary Public, Newton, Kansas



My commission expires: January 11, 2020

FILED

AUG 16 2017

Donna Patton
COUNTY CLERK

Sumner Twp
(18.659)

SUMNER TOWNSHIP NOTICE OF BUDGET HEARING

Published in The Clarion on July 27, 2017

The governing body of
Sumner Township
Reno County

will meet on August 15, 2017 at 7:30 p.m. at 11917 E. Parallel Road, Haven, KS 67543 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 11917 E. Parallel Road, Haven, KS 67543 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| Fund | Prior Year Actual 2016 | | Current Year Estimate 2017 | | Proposed Budget 2018 | | |
|---------------------------|------------------------|------------------|----------------------------|------------------|-----------------------------------|-------------------------------|----------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2017 Ad Valorem Tax | Est. Tax Rate* |
| General | 39,560 | 5.904 | 37,028 | 5.897 | 38,550 | 29,087 | 5.729 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | 73,387 | 12.777 | 92,940 | 12.762 | 105,274 | 65,647 | 12.930 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Machinery | | | | | | | |
| Totals | 112,947 | 18.681 | 129,968 | 18.659 | 143,824 | 94,734 | 18.659 |
| Less: Transfers | 27,325 | | 11,000 | | 17,334 | | |
| Net Expenditure | 85,622 | | 118,968 | | 126,490 | | |
| Total Tax Levied | 90,953 | | 92,034 | | XXXXXXXXXXXXXXX | | |
| Assessed Valuation: | | | | | | | |
| Township | 4,868,744 | | 4,932,162 | | 5,077,107 | | |
| Outstanding Indebtedness, | | | | | | | |
| Jan 1 | 2015 | | 2016 | | 2017 | | |
| G.O. Bonds | 0 | | 0 | | 0 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 16,643 | | 1 | | 82,200 | | |
| Total | 16,643 | | 1 | | 82,200 | | |

Jason Bergkamp
Clerk

AFFIDAVIT OF PUBLICATION

State of Kansas,
Sedgwick County, ss: Joey C. [Signature]
of lawful age, being first duly
deposeth and said that they

The Clarion

a weekly newspaper published
Andale, County of Sedgwick
and of general paid circulation
Reno Counties, and which has
admitted to the mails as second
said county, that the Clarion
religious or fraternal publication
continuously and uninterruptedly
said county during the period
consecutive weeks immediately
publication of the notice hereon
and that the notice of a transfer
attached, was published in
issues of said newspaper,
being in the issue of July
second publication being
20; and that
the issue of 20

FILED

AUG 16 2017

Donna Patton
COUNTY CLERK

form prepared by:

[Signature]

Subscribed to and sworn to by
31 day of July

Elizabeth Hargis
Notary Public, Newton, Kansas
My commission expires: J

2018

CERTIFICATE

To the Clerk of Reno County, State of Kansas
We, the undersigned, officers of

Sumner Township

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2018; and (3) the
Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

| | | | 2018 Adopted Budget | | |
|--|---------|---|--------------------------------------|----------------------------------|-------------------------------|
| Table of Contents: | | | Budget Authority for Expenditures | Amount of 2017 Ad Valorem Tax | County Clerk's Use Only |
| | | | | | |
| Computation to Determine Limit for 2018 | 2 | | | | |
| Alloc of MVT, RVT, and 16/20M Vehicles | 3 | | | | |
| Schedule of Transfers | 4 | | | | |
| Statement of Indebt. & Lease/Purchase | 5 | | | | |
| Computation to Determine State Library Gra | 6 | | | | |
| Fund | K.S.A. | | | | |
| General | 79-1962 | 6 | 38,556 | 29,087 | 5.728 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| Road | 68-518c | 7 | 105,274 | 65,647 | 12.928 |
| | | | | | |
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| | | | | | |
| | | | | | |
| Special Machinery | | 7 | | | |
| Totals | xxxxxx | | 143,830 | 94,734 | |
| Budget Summary | | 8 | | | |
| Neighborhood Revitalization Rebate | | | Resolution required? | Vote publication required? | No |

| | |
|---------------------------|-------------------------|
| Final Assessed Valuation: | County Clerk's Use Only |
| Township | 5,078,047 |
| | Nov. 1, 2017 Valuation |

Assisted by:

D. Scot Loyd, CPA, CGFM, CFE, CGMA

Jan Nolde, CPA, CFE, CGMA

Address:

Swindoll, Janzen, Hawk & Loyd, LLC

123 S. Main

McPherson, KS 67460

Email:

scotloyd@sjhl.com, jannolde@sjhl.com

Attest:

2017

Keith Shuster *Incassano*
Jan J. Dwyer *Clerk*
Stan Thies *Trustee*

County Clerk

Governing Body

Special Road Election held for Mills for years.
First levy in .

See Accountant's Compilation Report and Summary of Significant Assumptions

FILED

AUG 16 2017

Donna Patton
COUNTY CLERK

Sumner Township

2018

Computation to Determine Limit for 2018

| | Amount of Levy |
|------------------------------------|----------------|
| 1. Total tax levy amount in 2017 | + \$ 92,034 ✓ |
| 2. Debt service levy in 2017 | - \$ 0 |
| 3. Tax levy excluding debt service | \$ 92,034 |

2017 Valuation Information for Valuation Adjustments

| | |
|--|-------------------|
| 4. New improvements for 2017: | + 67,125 ✓ |
| 5. Increase in personal property for 2017: | |
| 5a. Personal property 2017 | + 156,584 |
| 5b. Personal property 2016 | - 151,126 |
| 5c. Increase in personal property (5a minus 5b) | + 5,458 ✓ |
| | (Use Only if > 0) |
| 6. Valuation of property that changed in use during 2017: | + 37,471 ✓ |
| 7. Total valuation adjustment (sum of 4, 5c, 6) | 110,054 |
| 8. Total estimated valuation July 1, 2017 | 5,077,107 |
| 9. Total valuation less valuation adjustment (8 minus 7) | 4,967,053 |
| 10. Factor for increase (7 divided by 9) | 0.02216 |
| 11. Amount of increase (10 times 3) | + \$ 2,039 |
| 12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | \$ 94,073 |
| 13. Debt service levy in this 2018 budget | 0 |
| 14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | 94,073 |
| 15. Consumer Price Index for all urban consumers for calendar year 2016 | 0.013 |
| 16. Consumer Price Index adjustment (3 times 15) | \$ 1,196 |
| 17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ 95,269 ✓ |

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

See Accountant's Compilation Report and Summary of Significant Assumptions

Sumner Township
Reno County

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

| Budgeted Funds for 2017 | Tax Levy Amount in 2017 Budget | Allocation for Year 2018 | | | | |
|----------------------------|-----------------------------------|--------------------------|-----|------------|----------|------------|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 29,087 | 4,954 | 98 | 116 | 190 | 119 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| Library | 0 | 0 | 0 | 0 | 0 | 0 |
| Road | 62,947 | 10,722 | 211 | 250 | 410 | 259 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 92,034 | 15,676 | 309 | 366 | 600 | 378 |

County Treas Motor Vehicle Estimate 15,676

County Treas Recreational Vehicle Estimate 309

County Treas 16/20M Vehicle Estimate 366

County Treas Commercial Vehicle Tax Estimate 600

County Treas Watercraft Tax Estimate 378

MVT Factor 0.17033

RVT Factor 0.00336

16/20M Factor 0.00398

Comm Veh Factor 0.00652

Watercraft Factor 0.00411

See Accountant's Compilation Report and Summary of Significant Assumptions

2018

Sumner Township

Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2016 | Current Amount for 2017 | Proposed Amount for 2018 | Transfers Authorized by Statute |
|---|---|---------------------------------------|--|---|--|
| General | Special Machinery | - | - | - | |
| General | Special Machinery | - | - | - | |
| Road | Special Machinery | 27,325 | 11,000 | 17,334 | 68-141g |
| | | | | | |
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| | | | | | |
| Total | | 27,325 | 11,000 | 17,334 | |
| Adjustments* | | | | | |
| Adjusted Totals | | 27,325 | 11,000 | 17,334 | |

*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

See Accountant's Compilation Report and Summary of Significant Assumptions

Sumner Township
Reno County

STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2017 | Date Due | | Amount Due 2017 | | Amount Due 2018 | |
|---------------------------|---------------|-----------------|---------------|--------------------------------|----------|-----------|-----------------|-----------|-----------------|-----------|
| | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| G.O. Bonds | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. Bonds | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total Other | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total Indebtedness | | | | 0 | | | 0 | 0 | 0 | 0 |

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2017 | Payments Due 2017 | Payments Due 2018 |
|--------------------|---------------|---------------------------|-----------------|---|----------------------------------|-------------------|-------------------|
| Dump Truck | 2/1/16 | 72 | 3.00 | 98,640 | 82,200 | 16,440 | 16,440 |
| John Deere Backhoe | 2/1/17 | 60 | 3.00 | 60,000 | 0 | 12,000 | 12,000 |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | | Total | 82,200 | 28,440 | 28,440 |

*****If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

See Accountant's Compilation Report and Summary of Significant Assumptions

Sumner Township

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget General | Prior Year Actual for 2016 | Current Year Estimate for 2017 | Proposed Budget Year for 2018 |
|---|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance January 1 | 12,036 | 6,457 | 3,992 |
| Receipts: | | | |
| Ad Valorem Tax | 28,018 | 29,087 | xxxxxxxxxxxxxx |
| Delinquent Tax | 548 | 0 | 0 |
| Motor Vehicle Tax | 5,033 | 5,002 | 4,954 |
| Recreational Vehicle Tax | 95 | 95 | 98 |
| 16/20 M Vehicle Tax | 98 | 82 | 116 |
| Commercial Vehicle Tax | 189 | 166 | 190 |
| Watercraft Tax | 0 | 131 | 119 |
| LAVTR | 0 | 0 | 0 |
| Gross Earnings (Intangibles) Tax | 0 | 0 | 0 |
| | | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| Total Receipts | 33,981 | 34,563 | 5,477 |
| Resources Available: | 46,017 | 41,020 | 9,469 |
| Expenditures: | | | |
| Officers Pay | 2,703 | 1,200 | 1,200 |
| Payroll Taxes | 0 | 1,028 | 1,028 |
| Supplies & Postage | 1,015 | 2,500 | 2,500 |
| Insurance | 10,444 | 0 | 0 |
| Legal Publications | 110 | 200 | 200 |
| Professional Services | 2,503 | 2,500 | 2,500 |
| Ambulance Service | 21,514 | 29,000 | 29,659 |
| Storage | 0 | 600 | 600 |
| Contract Services/Machine Hire | 0 | 0 | 869 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2018 column) | | | |
| Transfer to Spec. Mach.(No Levy) | | | |
| Does the General Fund have a tax levy | | | |
| Transfer to Spec. Mach.(Gen has Levy) | | | |
| Transfer can not exceed 25% Resources Avail | | | |
| Miscellaneous | 1,271 | 0 | 0 |
| Does misc. exceed 10% of Total Expenditures | | | |
| Total Expenditures | 39,560 | 37,028 | 38,556 |
| Unencumbered Cash Balance Dec 31 | 6,457 | 3,992 | xxxxxxxxxxxxxx |
| 2016/2017/2018 Budget Authority Amount: | 39,560 | 47,000 | 38,556 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 38,556 |
| | | Tax Required | 29,087 |
| Delinquent Comp Rate: | 0.0% | | 0 |
| Amount of 2017 Ad Valorem Tax | | | 29,087 |

Sumner Township

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Road | Prior Year Actual for 2016 | Current Year Estimate for 2017 | Proposed Budget Year for 2018 |
|---|------------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance January 1 | 29,563 | 35,914 | 22,775 |
| Receipts: | | | |
| Ad Valorem Tax | 61,961 | 62,947 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 1,120 | 0 | 0 |
| Motor Vehicle Tax | 10,082 | 10,827 | 10,722 |
| Recreational Vehicle Tax | 190 | 207 | 211 |
| 16/20M Vehicle Tax | 196 | 177 | 250 |
| Commercial Vehicle Tax | 379 | 360 | 410 |
| Watercraft Tax | 0 | 283 | 259 |
| Special Highway/Gasoline Tax | 5,163 | 5,000 | 5,000 |
| Refunds and Reimbursements | 168 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 479 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 79,738 | 79,801 | 16,852 |
| Resources Available: | 109,301 | 115,715 | 39,627 |
| Expenditures: | | | |
| Officers Pay | 1,087 | 2,300 | 2,300 |
| Salaries & Wages | 12,516 | 14,000 | 14,000 |
| Payroll Taxes | 2,164 | 2,200 | 2,200 |
| Fuel & Oil | 3,464 | 7,500 | 10,000 |
| Insurance | 0 | 11,000 | 12,000 |
| Road Materials | 4,125 | 5,000 | 7,500 |
| Spraying / Chemicals | 60 | 5,000 | 5,000 |
| Repairs | 5,538 | 5,000 | 5,000 |
| Equipment / Lease Purchase Pmts | 16,440 | 28,440 | 28,440 |
| Contract Services | 300 | 500 | 500 |
| Supplies | 368 | 1,000 | 1,000 |
| | | | |
| Cash Forward (2018 column) | | | |
| Transfer to Special Machinery | 27,325 | 11,000 | 17,334 |
| Does transfer exceed 25% of Resources Available | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| Total Expenditures | 73,387 | 92,940 | 105,274 |
| Unencumbered Cash Balance Dec 31 | 35,914 | 22,775 | xxxxxxxxxxxxxxx |
| 2016/2017/2018 Budget Authority Amount: | 99,215 | 93,240 | 105,274 |
| | Non-Appropriated Balance | | |
| | Total Expenditure/Non-Appr Balance | | 105,274 |
| | Tax Required | | 65,647 |
| Delinquent Comp Rate: | 0.0% | | 0 |
| Amount of 2017 Ad Valorem Tax | | | 65,647 |

Special Machinery

K.S.A. 68-141g

| | 2016 Actual Year |
|--|------------------|
| Unencumbered Cash Balance, Jan 1 | 29,347 |
| Transfers from: | |
| Road Fund | 27,325 |
| General Fund(No Levy) | 0 |
| General Fund(Gen has Levy) | 0 |
| | |
| Interest on Idle Funds | |
| Other | |
| Resources Available: | 56,672 |
| Total Expenditures | 0 |
| Unencumbered Cash Balance, Dec 31 | 56,672 |

See Accountant's Compilation Report and Summary of Significant Assumptions

NOTICE OF BUDGET HEARING

The governing body of
Sumner Township
Reno County

will meet on August 15, 2017 at 7:30 p.m. at 11917 E. Parallel Road, Haven, KS 67543 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 11917 E. Parallel Road, Haven, KS 67543 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| Fund | Prior Year Actual 2016 | | Current Year Estimate 2017 | | Proposed Budget 2018 | | |
|---------------------------|------------------------|------------------|----------------------------|------------------|-----------------------------------|-------------------------------|----------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2017 Ad Valorem Tax | Est. Tax Rate* |
| General | 39,560 | 5.904 | 37,028 | 5.897 | 38,556 | 29,087 | 5.729 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | 73,387 | 12.777 | 92,940 | 12.762 | 105,274 | 65,647 | 12.930 |
| | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Machinery | | | | | | | |
| Totals | 112,947 | 18.681 | 129,968 | 18.659 | 143,830 | 94,734 | 18.659 |
| Less: Transfers | 27,325 | | 11,000 | | 17,334 | | |
| Net Expenditure | 85,622 | | 118,968 | | 126,496 | | |
| Total Tax Levied | 90,953 | | 92,034 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township | 4,868,744 | | 4,932,162 | | 5,077,107 | | |
| Outstanding Indebtedness, | | | | | | | |
| Jan 1 | 2015 | | 2016 | | 2017 | | |
| G.O. Bonds | 0 | | 0 | | 0 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 16,643 | | 1 | | 82,200 | | |
| Total | 16,643 | | 1 | | 82,200 | | |

Jason Bergkamp
Clerk

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the Township's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of August 25, 2017, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Township resides in, to calculate the tax levy needed to support the Township's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Township's control that would effect the above assumptions.



SWINDOLL
JANZEN
HAWK &
LOYD, LLC

Certified Public Accountants

80
YEARS

More Than Just Numbers Since 1936

To Management of the Sumner Township
11917 E. Parallel Rd.
Haven, KS 67543

Management is responsible for the accompanying projection of the Sumner Township, which comprises the projected budgeted cash receipts and expenditures for the year ended December 31, 2018, prepared under the regulatory basis of accounting in the prescribed format required by the State of Kansas, including the related summaries of significant assumptions in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the projection nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this projection.

Even if the budgeted resources are received and expended as projected, there will usually be differences between the projection and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a projection established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the projection, they might influence the user's conclusions about the Sumner Township's projected budgeted receipts and expenditures, regulatory basis. Accordingly, the projection is not designed for those who are not informed about such matters.

We are not independent with respect to the Sumner Township.

The accompanying projection and this report are intended solely for the information and use of the Sumner Township, the State of Kansas Department of Administration and the respective County Clerk in which the Sumner Township resides in for tax levying purposes, and are not intended to be and should not be used by anyone other than these specified parties.

Swindoll, Janzen, Hawk and Loyd, LLC
Hutchinson, KS

August 25, 2017

sjhl.com

Hutchinson Office

200 N. Main • Hutchinson, KS 67504-2889
P: 888.414.0123 • F: 620.662.3350

McPherson Office

123 S. Main • McPherson, KS 67460
P: 888.241.1826 • F: 620.241.6926

Wichita Office

220 W. Douglas, Ste. 300 • Wichita, KS 67202
P: 316.265.5600 • F: 316.265.8021